



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
(916) 322-2270 • FAX (916) 324-3984  
www.boe.ca.gov

SEN. GEORGE RUNNER (Ret.)  
First District, Lancaster

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Second District, San Francisco

JEROME E. HORTON  
Third District, Los Angeles County

DIANE L. HARKEY  
Fourth District, Orange County

BETTY T. YEE  
State Controller

DAVID J. GAU  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**August 29-31, 2017**  
**NOTICE AND AGENDA**  
**Meeting Agenda (as of 8/30/2017, 9:00 AM)**

[Agenda Changes](#)

[Webcast on Tuesday, August 29, 2017](#)

**Tuesday, August 29, 2017**

**9:30 a.m. Pledge of Allegiance**

**Board Meeting Convenes\***

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day or to an earlier session on the same day.

A. Homeowner and Renter Property Tax Assistance Appeals Hearings  
There are no items for this matter.

**B. Corporate Franchise and Personal Income Tax Appeals Hearings**  
(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

**B1. [Gilbert P. Hyatt, 435770 +](#)**

For Appellant: Gilbert P. Hyatt, Taxpayer  
Bill Leonard, Representative  
Michael W. Kern, Representative  
Edwin P. Antolin, Attorney  
For Franchise Tax Board: Bill Hilson, Tax Counsel  
Scott DePeel, Tax Counsel  
Ann Hodges, Tax Counsel

**B2. [Gilbert P. Hyatt, 446509 +](#)**

For Appellant: Gilbert P. Hyatt, Taxpayer  
Bill Leonard, Representative  
Michael W. Kern, Representative  
Edwin P. Antolin, Attorney  
For Franchise Tax Board: Bill Hilson, Tax Counsel  
Scott DePeel, Tax Counsel  
Ann Hodges, Tax Counsel

**C. Sales and Use Tax Appeals Hearings**

These matters are scheduled for Wednesday and Thursday, August 30-31, 2017:

**D. Special Taxes Appeals Hearing**

This matter is scheduled for Thursday, August 31, 2017:

- E. Property Tax Appeals Hearings  
There are no items for this matter.

**1:30 p.m. Board Meeting Reconvenes\*****F. Public Hearing**

- F1. [Property Taxpayers' Bill of Rights Hearings](#).....Mr. Sutter

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including state and county property taxes, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report +](#).

The following matters have been rescheduled to August 31, 2017:

**G. Tax Program Nonappearance Matters – Consent****H. Tax Program Nonappearance Matters – Adjudicatory**

- I. Tax Program Nonappearance Matters  
There are no items for this matter.

**Chief Counsel Matters**

There are no items for the following matters:

- J. Rulemaking  
K. Business Taxes  
L. Property Taxes  
M. Other Chief Counsel Matters

**Administrative Session**

Items that appear under these matters provide information to the Members and may require Board action or direction.

There are no items for the following matters:

- N. Consent Agenda  
O. Adoption of Board Committee Report and Approval of Committee Actions

**P. Other Administrative Matters (Rescheduled to August 31, 2017)**

Announcement of Closed Session ..... Ms. Richmond

**Q. Closed Session**

- Q1. Pending litigation: *Michael D. Myers v. State Board of Equalization, et al.*, Los Angeles County Superior Court Nos. BS 143436, BS 158655, BS157999 (Gov. Code, § 11126(e)). **(Rescheduled to August 31, 2017)**
- Q2. Pending litigation: *Dana K. Ferrell v. State Board of Equalization, et al.*, Court of Appeal, Fourth Appellate District, Case No. D069834 (Gov. Code, § 11126(e)). **(Rescheduled to August 31, 2017)**
- Q3. Pending litigation: *LaPaloma Generating Company v. California Board of Equalization, Kern County, et al.*, In the United States Bankruptcy Court for the District of Delaware, Case No. 16-12700 (CSS), Original refund action filed in Los Angeles County Superior Court Case No. BC645390 (Gov. Code, § 11126(e)). **(Rescheduled to August 31, 2017)**
- Q4. Pending litigation: *Gilbert Hyatt v. Yee, et al.*, U.S. Court of Appeals for the Ninth Circuit, Case No. 15-15296 (Gov. Code, § 11126(e)).
- Q5. Pending litigation: *Verizon California v. California Board of Equalization*, Court of Appeal, Third Appellate District, No. C083537, On Appeal from Sacramento County Superior Court Case No. 34-2011-00116029-CU-MC-GDS (Gov. Code, § 11126(e)).
- Q6. Discussion and action of personnel matters (Gov. Code, § 11126(a)(1)). **(Rescheduled to August 31, 2017)**

Announcement of Open Session..... Ms. Richmond

- R. Board Member Requested Matters  
There are no items for this matter.

**Recess** - The meeting will reconvene on Wednesday, August 30, 2017, at 9:30 a.m.

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Joann Richmond, Chief  
Board Proceedings Division

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**Wednesday, August 30, 2017**

**9:30 a.m. Board Meeting Reconvenes\***

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**C. Sales and Use Tax Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

**C1. [Braulio C. Godinez Lucachin, 728209 \(GH\) +](#)**

For Petitioner: Braulio Lucachin, Taxpayer  
For Department: Scott Lambert, Hearing Representative

**C2. [Robin Groth-Hill, 814350 \(CH\) + \(Rescheduled to August 31, 2017\)](#)**

~~C3. [Max Rogers, 639424 \(KH\) + \(Rescheduled to August 31, 2017\)](#)~~

~~C4. [Medimarts, Inc., 763614 \(GH\) +](#)~~

~~For Petitioner: David Armstrong, Representative  
Stephen A. Horner, Attorney  
For Department: Brad Heller, Tax Counsel~~

**C5. [Hubert Daniel, 546540 \(KH\) +](#)**

For Taxpayer: Hubert Daniel, Taxpayer  
Charmaine Morad-Daniel, Witness  
Naresh Channaveerappa, Attorney  
For Department: Monica Silva, Tax Counsel

- C6. [Greg Moss, 807243 \(KH\) +](#)  
For Petitioner: Greg Moss, Taxpayer  
Gerard F. Keena II, Representative  
For Department: Andrew Kwee, Tax Counsel
- C7. [Zimmer US, Inc., 773995, 801742 \(EA\) +](#)  
For Claimant: Susan Bittick, Representative  
Brian Browdy, Representative  
Erica Love, Representative  
For Department: Brad Heller, Tax Counsel
- C8a. [Key Events, Inc., 600095 \(BH\) +](#)  
C8b. [Key Events, Inc., 953675 \(BH\) +](#)  
For Petitioner: Heather Keenan, Taxpayer  
Priscilla A. Burpee, Witness  
Christopher Lee, Witness  
James Dumler, Representative  
Jesse McClellan, Attorney  
For Department: Kevin Smith, Tax Counsel
- C9. [Dish Network California Service Corporation, 836050, 974472 \(OH\) +](#)  
For Petitioner/Claimant: Trisha Fortune, Representative  
Susan Bittick, Representative  
Amanda Angelo, Representative  
For Department: Andrew Kwee, Tax Counsel
- C10. [Mana, Allison & Associates, Inc., 599640 \(BH\) +](#)  
For Petitioner: Glenn Allison, Witness  
Dave Mana, Witness  
Deshiell Shapiro, Attorney  
For Department: Kevin Smith, Tax Counsel
- C11. [Public Motors Orange County, LLC, 766507 \(EA\) +](#)  
For Petitioner: Waived Appearance  
For Department: Nenita DeLa Cruz, Hearing Representative
- C12. [Incentive Destination Productions, Inc., 742443 \(AR\) +](#)  
For Petitioner: James Dumler, Representative  
Jesse McClellan, Attorney  
For Department: Kevin Smith, Tax Counsel
- C13. [Jagtar Singh Kandola, 809478 \(KH\) +](#) **(Rescheduled to August 31, 2017)**

**D. Special Taxes Appeals Hearing**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

**D1. James R. Kidder, 668928, 690129, 690130 (STF) + (Rescheduled to August 31, 2017)**

**Recess** - The meeting will reconvene on Thursday, August 31, 2017, at 9:30 a.m.

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**C. Sales and Use Tax Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

**C2. [Robin Groth-Hill, 814350 \(CH\)](#) + (Rescheduled from August 30, 2017)**

For Petitioner: Robin Groth, Taxpayer  
For Department: Scott Claremon, Tax Counsel

~~C3. [Max Rogers, 639424 \(KH\)](#) + (Rescheduled from August 30, 2017)~~

~~For Taxpayer: Max Rogers, Taxpayer  
For Department: Scott Lambert, Hearing Representative~~

**C13. [Jagtar Singh Kandola, 809478 \(KH\)](#) + (Rescheduled from August 30, 2017)**

For Petitioner: Jagtar S. Kandola, Taxpayer  
For Department: Scott Claremon, Tax Counsel

**D. Special Taxes Appeals Hearing**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

**D1. [James R. Kidder, 668928, 690129, 690130 \(STF\)](#) + (Rescheduled from August 30, 2017)**

For Petitioner: Gary Kimzey, Representative  
For Department: Joseph Boniwell, Tax Counsel

**G. Tax Program Nonappearance Matters – Consent (Rescheduled from August 30, 2017)**

(Contribution Disclosure forms not required pursuant to Gov. Code, § 15626.)

- G1. Legal Appeals Matters ..... Mr. Angeja
- Hearing Notice Sent – No Response
    1. Agoura Auto Spa, Inc., 851962 (AR)
    2. Edward Joseph Dumaine, III, 717962 (EH)
    3. Shelton Lang Gayles, 733871 (EA)
    4. Michael Henderson, 841751 (FH)
    5. Jonathan Francis Knecht, 586615 (AC)
    6. Kaisuen Kong, 516021 (EA)
    7. Nu Ground, Inc., 841096 (EA)
    8. PJ Elite, LLC, 594364 (AR)
    9. Patricia S. Serna, 790470 (FH)
    10. Kurt William Walker, 733406 (RC)
  - Hearing Notice Sent – Appearance Waived
    11. Elmer Munoz, 849940 (AA)
    12. East Bay Supply, Inc., 745876 (CH)
- G2. Franchise and Income Tax Matters ..... Mr. Epolite
- Decisions
    1. Kashif Ahmed and Ana J. Ahmed, 937348
    2. Biofyz, LLC, 972763
    3. Susanna L. Chenette, 949716
    4. Vinay Devaki, 926547
    5. Easy Care Medical Clinic, PLLC, 933497
    6. Estate of Sheldon D. Schott (Dec'd) and Pamela E. Schott, 931596
    7. Thomas C. Ford, 927547
    8. Winston Francis and Christine Francis, 959389
    9. Genicity, Inc., 957433
    10. Eric K. Gonzalez, 942377
    11. Ernest Graham and Janice Smith, 668153
    12. Edgar J. Green and Ruth Green, 870132
    13. Robert Hicks and Monica Hicks, 856691
    14. Chandra E. Hunt, 946689
    15. Andre Jackson, 937588
    16. Sheen Xavier James, 951158
    17. Reuben V. Legaspi, 954483
    18. Conrad J. Lopes and Ramona Burdeos, 935750
    19. Jorge M. Lopez, 957175
    20. Matoza Investments, Inc., 925476
    21. Juan Morales, 950895
    22. Orbis Invest, LLC, 939664
    23. Maria A. Pacheco, 941520
    24. Anil L. Pandya and Sheetal A. Pandya, 871577
    25. Kevin Perteete, 939671

26. Primrose Wallace, LLC, 953146
27. Maria S. Raigoza, 923762
28. Sabar, LLC, 976564
29. Norman E. Schrock and Claudia M. Schrock, 956829
30. Bo Shen and Xin Shen, 930531
31. William C. Smail, 856271
32. Deepa Sreenivasan, 943530
33. The Sierra Trust No. 2, 941655
34. United Southwest Construction, Inc., 974829
35. Thomas G. Van Dyke and Margaret S. Van Dyke, 864562
36. Rosario Velasco, 937788
37. Frederick Scott Walmsley, 941222
38. Qingli Zhang, 954411

There are no items for the following matters

- G3. Homeowner and Renter Property Tax Assistance Matters
- G4. Sales and Use Taxes Matters
- G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- G6. Special Taxes Matters
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

**H. Tax Program Nonappearance Matters – Adjudicatory (Rescheduled from August 30, 2017)**

(Contribution Disclosure forms required pursuant to Gov. Code, § 15626.)

- H1. Legal Appeals Matters ..... Mr. Angeja
  - Petitions for Rehearing
    1. Stars Holding Co., LLC, 855845 (CH)

There are no items for the following matters:

- H2. Franchise and Income Tax Matters
- H3. Homeowner and Renter Property Tax Assistance Matters
- H4. Sales and Use Taxes Matters
- H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
- H6. Special Taxes Matters
- H7. Special Taxes Matters – Credits, Cancellations, and Refunds
- H8. Property Tax Matters
- H9. Cigarette License Fee Matters
- H10. Legal Appeals Property Tax Matters

**I. Tax Program Nonappearance Matters**

There are no items for this matter.

**Administrative Session (Rescheduled from August 30, 2017)**

Items that appear under these matters provide information to the Members and may require Board action or direction.

**P. Other Administrative Matters**

- P1. Executive Director's Report ..... Mr. Gau
1. Organizational Update  
Report on the status of pending and upcoming organizational issues.

There are no items for the following matters:

- P2. Chief Counsel Report  
P3. Property Tax Deputy Director's Report

Announcement of Closed Session ..... Ms. Richmond

**Q. Closed Session (Rescheduled from August 30, 2017)**

- Q1. Pending litigation: *Michael D. Myers v. State Board of Equalization, et al.*, Los Angeles County Superior Court Nos. BS 143436, BS 158655, BS157999 (Gov. Code, § 11126(e)).
- Q2. Pending litigation: *Dana K. Ferrell v. State Board of Equalization, et al.*, Court of Appeal, Fourth Appellate District, Case No. D069834 (Gov. Code, § 11126(e)).
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- Q6. Discussion and action of personnel matters (Gov. Code, § 11126(a)(1)).

Announcement of Open Session..... Ms. Richmond

**Adjourn**

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